

# ELEVENTH JUDICIAL DISTRICT COURT



---

LIMITED PROCEDURES REPORT  
ADVISORY SERVICES DIVISION  
ISSUED MAY 31, 2006

---

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

SENATOR J. "TOM" SCHEDLER, CHAIRMAN  
REPRESENTATIVE CEDRIC RICHMOND, VICE CHAIRMAN

SENATOR ROBERT J. BARHAM  
SENATOR WILLIE L. MOUNT  
SENATOR EDWIN R. MURRAY  
SENATOR BEN W. NEVERS, SR.  
REPRESENTATIVE RICK FARRAR  
REPRESENTATIVE HENRY W. "TANK" POWELL  
REPRESENTATIVE T. TAYLOR TOWNSEND  
REPRESENTATIVE WARREN J. TRICHE, JR.

**LEGISLATIVE AUDITOR**

STEVE J. THERIOT, CPA

**DIRECTOR OF ADVISORY SERVICES**

JOY S. IRWIN, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Seventeen copies of this public document were produced at an approximate cost of \$72.75. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.state.la.us](http://www.la.state.la.us). When contacting the office, you may refer to Agency ID No. 8734 or Report ID No. 06701841 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

May 31, 2006

The Honorable Charles B. Adams, Chief Judge  
Eleventh Judicial District Court  
P.O. Box 1299  
Mansfield, Louisiana 71052

Dear Judge Adams:

We are responding to the letter dated January 31, 2006, from District Judge Stephen B. Beasley, Eleventh Judicial District Court (JDC). In replying to this letter, we (1) reviewed certain financial records maintained by the JDC judicial administrator; (2) interviewed the district judges, judicial administrator, and JDC auditor; and (3) reviewed applicable Louisiana laws, Attorney General Opinions, and Internal Revenue Service regulations.

Judge Beasley's comments are in italics followed by the information we obtained.

1. *Subsequent to a conversation with Ms. Deborah Dees, CPA of the 11<sup>th</sup> JDC, I formed the following opinions:*

a. *That upon a judge of the 11<sup>th</sup> JDC becoming angry with Ms. Dees' questioning that judge's reimbursements, numbering in the thousands of dollars, she then reluctantly signed off on same in her 2005 review.*

Ms. Dees stated that she complied with all applicable auditing standards when she conducted the review of the 11<sup>th</sup> JDC financial statements as of and for the year ended June 30, 2005.

b. *That a sister-in-law of one of the judges of the 11<sup>th</sup> JDC was employed by and exclusively assisted Ms. Dees' in her 2005 review of the 11<sup>th</sup> JDC accounts.*

Ms. Dees informed us that Judge Adams' sister-in-law does work for her as a secretary/bookkeeper. During the 2005 review, Judge Adams' sister-in-law was used to obtain documents from the Judicial District offices and to prepare a bank confirmation (clerical duties only). Ms. Dees stated that she performed the actual review.

- c. *That a judge of the 11<sup>th</sup> JDC demanded of Ms. Dees that she single me out from among the other judges for scrutiny in her 2005 review.*

Ms. Dees told us that none of the transactions involving Judge Beasley were in the six expenditures selected by her for review.

2. *That merely a review of the 11<sup>th</sup> JDC accounts was conducted instead of a full audit as required by the relevant statutory law.*

Louisiana Revised Statute (R.S.) 24:513.I(1)(c)(iii) provides that any local auditee that received \$200,000 or more in revenue, but less than \$500,000 shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report. For fiscal year ended June 30, 2005, the 11<sup>th</sup> JDC expense fund reported total revenues of \$397,132 (includes non-recurring grant revenues of \$180,300). Therefore, the review conducted was in accordance with current audit law.

3. *That decisions affecting the 11<sup>th</sup> JDC accounts have been made and executed without any statutorily required en banc meetings between the 11<sup>th</sup> JDC judges.*

All three judges have not recently met “en banc” for decisions affecting the JDC financial operations. As a good business practice and also to ensure compliance with R.S. 13:996.58(C), all three judges should meet as needed to discuss and decide upon those matters detailed in the referenced statute.

At a minimum, we suggest that the judges meet en banc prior to the start of the ensuing fiscal year to discuss and finalize the JDC financial budget. Although the JDC will have one budget, it should be broken down by each judge’s operations. The judges should receive monthly financial statements (by each judge’s operations), to include budget-to-actual comparisons. If actual revenues and expenditures vary significantly from budget amounts, the judges should meet en banc to discuss a plan for changing financial operations and amending their budget.

As we gathered information to respond to Judge Beasley’s letter, other matters came to our attention. The following are those matters along with our suggestions. Your response to these matters and our suggestions is included in Appendix A.

Written Policies and Procedures - We suggest that written policies and procedures be prepared and used to account for the receipt and disbursement of money from the judicial expense fund. These policies and procedures should include centralizing the receipt and

disbursement of funds. Formal written policies and procedures ensure a clear understanding of what should be done, how it should be done, who should do it, and when it should be done and ensure the procedures followed meet management's expectations. Also, written procedures aid in the continuity of operations and for cross-training of staff.

Commuting Expenses - The judicial administrator (JA) is being reimbursed for gasoline used to commute to work, which appears to be prohibited by the state constitution.<sup>1</sup> If the JA's salary is not sufficient to cover her commuting expenses, we suggest that the JDC consider increasing the JA's compensation or adopting an incentive program to compensate the JA.

Vehicle Lease Payments - The monthly vehicle lease payment for Judge Burgess exceeds the \$500 amount set forth in R.S.13:691.B(5) by \$46.06. Judge Burgess reimburses the judicial expense fund at the end of the fiscal year for this excess amount paid on his behalf. Although this is a minor amount each month and the overpayments are fully reimbursed by Judge Burgess at the end of the fiscal year, it could be viewed as an advance/loan of public funds.<sup>1</sup> We suggest that Judge Burgess either reimburse the judicial expense fund each month or prepay the excess amount.

Employer-Provided Vehicles – Each judge is provided a leased car. An employer-provided vehicle is considered a fringe benefit under the federal employment tax laws. The taxability of this benefit depends on whether the vehicle is used for business or for personal purposes or a combination of the two. If the vehicle is used solely for business purposes, the value of the vehicle's use is not taxable (adequate records substantiating the business use is required to be maintained). If the vehicle is used for both business and personal purposes, only the personal-use benefit should be reported as income.

We suggest, in the future, that better records be maintained to document the business and personal use of the vehicles. Also, we suggest that the taxable compensation resulting in the personal use, if any, be reported on each judge's Internal Revenue Service (IRS) Form W-2 (Wage and Tax Statement). Each judge should contact his tax accountant for appropriate guidance. We provided the JDC with information on Employer-Provided Vehicles taken from the *Payroll Administration Guide* published by The Bureau of National Affairs, Incorporated.

Health Insurance Reimbursements - The judges are reimbursed from the judicial expense fund for the employee's share of health insurance premiums, citing R.S. 13:691(B) (3) as the legal authority for such payments. According to Attorney General opinions 04-0174

---

<sup>1</sup> Article VII, Section 14(A) of the Louisiana Constitution of 1974 provides that the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation.

and 88-632, money in the JDC judicial expense fund can be used to pay the employer's share but not the employee's share of insurance premiums. Therefore, we suggest that the judges of the JDC request a legal opinion from the Attorney General's Office on this matter.

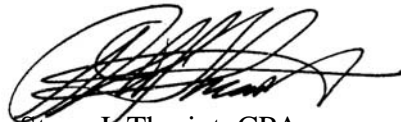
Student Workers - We suggest that each student worker complete a simple time report to document hours worked. The time report should be signed by the student worker and approved by the appropriate supervisor.

We commend the JDC for the recent changes made to improve financial controls by (1) centralizing the accounting function; (2) limiting the signature of checks to only judges; (3) reviewing all supporting documentation by two judges prior to payment; and (4) requiring all checks to be signed by two judges.

Copies of this report have been delivered to the Louisiana State Supreme Court and other authorities as required by law.

I hope our information provided in response to Judge Beasley's letter will satisfy his concerns and that our suggestions for the other matters coming to our attention will be beneficial to the JDC. Thank you for the courtesies and professionalism you and each judge extended to Robert Trahan of my staff during his visits. If you have any questions, please contact me or Joy Irwin, Director of Advisory Services, at 225/339-3800.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA  
Legislative Auditor

RLT:GLM:JSI:dl

cc: Judge Stephen Beasley  
Judge Robert Burgess

## Judges' Responses

We received Judge Stephen B. Beasley's written response along with a binder (Exhibit B) containing bank account information. Exhibit B to his response was too voluminous to include in this report; such information is available for review in the Baton Rouge Office of Legislative Auditor.

---





Charles B. Adams  
District Judge

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 1350  
Mansfield, LA 71052  
(318) 872-2291  
Facsimile (318) 872-2298

Many, LA 71449  
Telephone (318) 256-2070  
Facsimile (318) 256-8871



May 8, 2006

Steve J. Theriot, CPA  
Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Please accept this letter as our response and attachment to your report on the Eleventh Judicial District Court (JDC). As Chief Judge, I appreciate your professionalism and suggestions. Your report confirms and commends Judge Burgess' and my efforts to improve the financial controls on the Court's funds. Your report further confirms there are no statutory violations occurring with the JDC funds and that the public can have confidence that the Eleventh Judicial District Court's financial house is in order. While your office and the State of Louisiana have been dealing with the catastrophic effects of hurricanes Katrina and Rita, I regret that you have been dragged into Judge Beasley's personal vendetta against Judge Burgess and myself.

Your recommendation that the court's policies, "should include centralizing the receipt and disbursement of funds," is precisely what Judge Burgess and I began on November 16, 2005. That is the date we changed the signature authority on the Judicial Expense Fund to exclude Judge Beasley's secretary, Martha Campbell, from having the authority to sign checks. This change was necessary as Judge Beasley, with his and his secretary's signatures, spent over \$3,600 between October 7, 2005, and October 12, 2005, without approval from another judge, and then failed to report the expenditures until November 7, 2005. At that time, there were not sufficient funds in the account to cover all the outstanding checks. Judge Burgess and I took the necessary steps to ensure the fiscal integrity of the judicial expense fund.

In response to our actions, Judge Beasley threatened to request a legislative audit if we did not return Martha Campbell's signature authority back to the account. Our refusal to give him authority to spend public money without approval resulted in his allegations that the other judges are committing "statutory violations," regarding the public monies. Your review of the public funds accounting by the JDC confirms there are no statutory violations, and you have commended Judge Burgess and myself for centralizing the accounting function and limiting the signature authority to two (2) judges.

Your responses to Judge Beasley's "opinions" in his January 31, 2006, letter reveal his "beliefs" are unfounded. Ironically, he claims that all three (3) of the judges have not met en banc to decide financial matters, yet he unilaterally signed a contract with a counselor, obligating the judicial district

Page 2  
Steve J. Theriot  
May 8, 2006

to pay \$14,400.00 per year. When this expenditure was questioned, Judge Beasley accused the other judges of not meeting together to decide financial matters. You and the public can rest assured that decisions affecting the financial operations are being made by a majority vote of the judges of the court.

In response to your other suggestions, I agree, and we will draft written policies and procedures that include the centralizing of the receipts and disbursements of court funds. The court has agreed to increase the judicial administrator's compensation as you suggested. The Court also concurs in your recommendation that vehicle lease payment reimbursements should be made monthly or quarterly, rather than annually. As for each judge's tax consequences for their leased vehicles, I agree with your suggestion that each judge should contact his tax accountant for guidance. As for health insurance reimbursements, R.S. 13:691 (B)(3) appears to specifically allow those reimbursements, however, an Attorney General's opinion would be helpful to resolve that issue. Finally, the time sheets for the student workers are being signed by the appropriate supervisor.

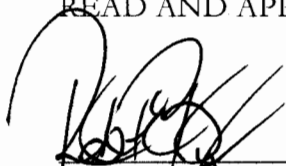
Thank you again for your suggestions and recommendations. I trust that you can more fully appreciate the challenge of maintaining and improving the integrity of the Court when we are forced to deal with one who appears determined to destroy the integrity of the Court.

Sincerely yours,



CHARLES B. ADAMS  
Chief Judge, 11<sup>th</sup> JDC

READ AND APPROVED:



Robert E. Burgess  
Judge, 11<sup>th</sup> JDC

cc: Judge Stephen B. Beasley

**Stephen B. Beasley**  
**District Judge**

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



May 19, 2006

Mr. Steve J. Theriot, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

RECEIVED  
LEGISLATIVE AUDITOR  
06 MAY 23 AM 9:58

RE: Investigation of Financial Matters in the 11<sup>th</sup> JDC

Dear Mr. Theriot:

In response to the May 8, 2006 correspondence to your office from my fellow judges in the 11<sup>th</sup> Judicial District, I feel compelled to publicly address the fabrication and distortion alleged by Judge Charles Adams and approved by Judge Robert Burgess.<sup>1</sup> I believe that allegations in Judge Adams' letter were made in retaliation for my recent request for a legislative audit of the 11<sup>th</sup> JDC Judicial Expense Fund ("Fund"), despite the fact that my request for an audit is well-founded in law as well as evidence, as the exhibits attached to this letter will prove.

I want to take this opportunity to address Judge Adams' unfounded allegations, as well as the real issue at hand (which I have been trying to get addressed by a neutral party for months): mispending and/or misappropriation of public funds in this district. I would still like you to investigate this matter more thoroughly, and repeat my request for

---

<sup>1</sup> Please note that although the letter to you from Judges Adams was dated May 8<sup>th</sup>, the purported carbon copy to my attention was not postmarked until May 17, 2006; this is why I have not responded before now. Also note that the response from Judge Adams, who is only acting chief judge for the year 2006, did not express the consensus of all the judges for the district as your faxed letter dated May 4<sup>th</sup> requested: there was no meeting, no record was made, I was never consulted on anything contained in said response, and no agreement was proposed or reached by the three judges, despite Judge Adams contention otherwise.

an annual audit as required by La. R.S. 13:996.58. (Exhibit A.)<sup>2</sup> Perhaps the documents I have attached and discuss herein will demonstrate to you why I feel the statutory law should be complied with, especially in this situation.

As you will see from the attachments, it is precisely Judges Burgess' and Adams' **lack** of effort to control the inappropriate financial expenditures affecting public monies that motivated me to request your involvement. I have never nor do I now have a personal vendetta against either of my fellow judges, and challenge the dearth of evidence of such. Furthermore, I call the allegations contained in Judge Adams' retaliation letter unfounded because the attached evidence does not support Judge Adams' statements regarding these matters, as you will see.

For example, I have attached statements from Community Bank account #112202 dating back to its inception in September of 1999, which tell a different story than Judge Adams' May 8<sup>th</sup> letter. (Exhibit B.)<sup>3</sup>

I have never refused to abide by restraints on said account. In fact, a review of Exhibit B indicates just the opposite. These bank statements also demonstrate why I became seriously concerned about the Fund.

As you can see from the copies of canceled checks attached to said statements, from 1999 until February of 2002, only judges signed checks on the Fund account. Then, Judge Burgess started having his law clerk, Judi Michaels, sign instead of the other judges. (Exhibit B, Check #1255 on February 14, 2002, Page No. 77; Check #1305 on July 19, 2002, Page No. 105; Check #1686 on December 23, 2003, Page No. 159.). In 2004, he requested that non-judicial personnel be added to the Fund account signature card.

In a letter dated November 16, 2005, Judge Burgess admitted that it was *he* who

---

<sup>2</sup> La. R.S. 13:996.58, titled "Judicial Expense Fund for the Eleventh Judicial District", Subsection (B) provides in its entirety: "The clerk of court shall place all sums collected or received under this Section in a separate account to be designated as the Judicial Expense Fund for the Eleventh Judicial District Court. The judges, **en banc**, of the Eleventh Judicial District shall have control over the fund and all disbursements made therefrom. **They shall cause to be conducted annually an audit of the fund and the books and accounts relating thereto and shall file the same with the office of the legislative auditor where it shall be available for public inspection.**" Emphasis provided.

<sup>3</sup> I have attached the entire account history for your review, but have numbered the pages and, for convenience sake, cite to the handwritten page number when referencing specific items in this correspondence.

had requested a relaxation of fiscal restraints regarding the Fund by unilaterally adding non-judicial personnel to the account signature card. In the same letter, he stated that "financial irresponsibility" was affecting the Fund, which caused me concern. (Exhibit C.)

Judge Burgess additionally informed me that he had unilaterally made changes to the account without an en banc agreement as required by La. R.S. 13:996.50. (Exhibits D and A.) Alarmed by the mention of "financial irresponsibility" and unilateral changes to the account in contravention of statutory law, I sent a written request to you, the Louisiana Legislative Auditor, on November 18, 2005, and again on January 31, 2006, requesting a full investigation into expenditures from the Fund. (Exhibits E and F.) Before writing you, I tried repeatedly to reach Judges Burgess and Adams to discuss the matter first, but was rebuffed.

The following three issues also adding to my growing concern: (1) a failure of Deborah Dees, CPA of the 11<sup>th</sup> JDC accounts, to conduct a full audit of the account as *specifically* required annually by La. R.S. 13:996.58, see Exhibit A; (2) my in-person conversation with Ms. Dees, as noted in my second letter to you on January 31<sup>st</sup>, Exhibit F; and (3) a close review of the statements attached to this correspondence, see Exhibit B.

On November 28, 2005, you replied in writing, as follows: "I concur that signature authority should be limited to the three judges. I concur that two signatures should be required on each check. I concur with Judge Beasley's recommendation that controls would be enhanced if two judges approved the spending request of the third judge, assuming such would be accomplished by the signature on checks. I further suggest that the court ensure that the fiscal officer of the court be required to monitor the balance in the judicial expense fund account and ensure that appropriate funds are in place prior to any disbursement being approved." (Exhibit G.)

To this day, Judges Adams and Burgess refuse to comply with those legitimate and proper recommendations. Instead, they continue to sign off on each other's expenditures, while randomly refusing to sign my checks without providing a reason. (Exhibit B and Exhibit H, which is a sample of a letter referring to a check I had to sign under protest.)

I repeat that my requests for investigation into these matters was not related to an imaginary personal vendetta against Judges Adams or Burgess. I was, and still am, simply and seriously concerned by the questionable expenditures of public funds in De Soto Parish. Some of the items that caused me concern were as follows:

- Checks from the Fund written directly to multiple credit card companies, including American Express, Discover, Fleet, Platinum Plus, and Bank of America in amounts totaling thousands of dollars with no indication of the

purpose of the expenditure or the card holder (Exhibit B, Page Nos. 41, 87, 99, 118, 122, 128, 131 back of page ("bop"), 134, 134 bop, 142, 148, 148 bop, 152, 153, 155, 155 bop, 158 bop, 162 bop, 165, 168, 168 bop, 179, 183, 187, 196, 210 bop, 231, 231 bop, 239 bop, 248, 254, 258, 264);

- Checks written regarding an intern's advance per diem for trips to Florida. One check was written to the intern and signed with only one signature, Judge Adams (Exhibit B, Page No. 179 bop). The other check was written to Judge Burgess for the intern's advance per diem (Exhibit B, Page No. 224);
- Paying of expenses for persons not employed by the 11<sup>th</sup> JDC, including seminars for state employees and per diem for employees of the Sheriff's Office (Exhibit B, Page Nos. 215 bop, and 248);
- Unilateral payment to the (DeSoto) Sheriff's General Fund for probation officers, \$16,534.12 in 2005 alone without any intergovernmental agreement (Exhibit B, Page Nos. 116, 121, 227 bop, 244, 249, 254);
- Paying college tuition for a probation officer to Bossier Parish Community College (Exhibit B, Page No. 240);
- Buying two automobiles for \$13,535 (2001 Impala) and \$10,835 (1999 Buick Regal), (Exhibit B, Page Nos. 68 and 124);
- A home telephone for Judge Adams (Exhibit B, Page Nos. 231 bop, 239, 264);
- Very large expenditures with no stated purpose and no en banc agreement as required by statutory law (Exhibit B, Page Nos. 210 bop, 215 bop, 224 bop).

I have repeatedly tried unsuccessfully to meet with my fellow judges, as the statute attached as Exhibit A requires, to discuss en banc matters pertaining to the administration of the court. As Judge Burgess employs someone who handles juvenile matters in De Soto Parish, I hired a counselor to assist juveniles and their families in distress in Sabine Parish. I sent a letter and attached contract to Judges Burgess and Adams, and Judge Burgess signed off on the counselor's fee. (Exhibit I.) Please note that the contract was at will and could be terminated at any time, if necessary, but that Judge Burgess ratified the agreement by issuing payment. (Exhibit B, Page No. 253.)

As I stated above, I have repeatedly requested meetings between all three judges to discuss court matters to no avail. In my opinion, the other judges' refusal to

cooperate or meet as required by statutory law should not preclude me from carrying out the duties of my office, such as obtaining the assistance for troubled juveniles in Sabine Parish that is afforded juveniles in De Soto Parish. Canon 3B(1) of the Code of Judicial Conduct requires me to perform my duties diligently, as follows: "A judge shall diligently discharge the judge's administrative responsibilities without bias or prejudice and maintain professional competence in judicial administration, and should cooperate with other judges and court officials in the administration of court business."

Please note my attached letters of November 17, 2006, January 10, 2006, and January 31, 2006, in which I attempted repeatedly to communicate or meet with my fellow judges to have a dialogue regarding these matters. (Exhibits J, K, and L.) My requests remain unanswered. The only meeting the three judges have had in years in spite of my attempts to meet was the recent meeting with your investigators, at the end of which Judge Adams refused to shake my hand. Ironically, it is Judge Adams who now claims in the public record that I am the one who carries a vendetta.

A review of the statements from October and November of 2005, which I have attached for your convenience, show that the account was *not* overdrawn in those months as a result of any expenditure made by me. (Exhibit B, Page Nos. 237-238, 241-242.) In fact, the account was overdrawn in May of 2005, as a result of a check written by Judge Burgess to himself, with the second signature by Ms. Michael. (Exhibit B, Page No. 220.) There was an overdraft item charge by the bank.

Despite the personal and surprisingly ugly allegations in Judge Adams' and Burgess' May 8<sup>th</sup> letter, I have not made and will not now make derogatory or defaming statements about my two fellow judges. However, I remain perplexed why a satisfactory resolution of my legitimate concerns, which are supported by documentary evidence, has not yet been reached.

All of the information and documents I have presented to authorities, including you, indicate that there is a lack of concern on the part of Judge Burgess and Judge Adams for the ways in which public funds are being spent, or misspent. Under the circumstances, there are other accounts containing public funds in this district that should be also investigated, such as office accounts, the Misdemeanor Fund, and Drug Court Fund. Canon 1 of the Judicial Code of Conduct, which I take very seriously, states, "An **independent and honorable** judiciary is indispensable to justice in our society. **A judge should participate in establishing, maintaining, and enforcing, and shall personally observe, high standards of conduct** so that the integrity and independence of the judiciary may be preserved." The canon further states, "As a necessary corollary, the judge must be **protected** in the exercise of judicial independence."

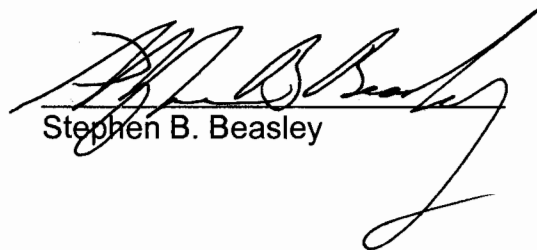
All I have done is refuse to be silent and allow misspending and/or

misappropriation of public monies by elected officials. To be silent regarding such injustice and dishonor not only goes against my personal beliefs, but defies everything upon which the justice system and Code of Judicial Conduct is based. The shameless attacks upon me by Judge Adams and Judge Burgess are in keeping with a well-known legal strategy of diverting attention from the facts by impugning the integrity of the accuser. Judge Adams' and Judge Burgess' anger and retaliation notwithstanding, I have no doubt that I have done the right thing by bringing this matter to your attention. I hope that this matter will now be taken more seriously by your office, and some resolution can finally be reached to the benefit of the **public**, which is the real victim in this situation.

I believe that upon reading this letter and reviewing the attached evidence that supports my legitimate concerns, you must agree that I am not (as Judge Adams alleged) trying to destroy the integrity of this Court. The integrity of the 11<sup>th</sup> JDC would best be served by complying with the annual audit envisioned by the Louisiana Legislature that in 1999 enacted La. R.S. 13:996.58, which created the Judicial Expense Fund and provided for transparency of expenditures of public monies by elected judicial officials in this district.

Thank you for your patience, consideration, and attention.

Sincerely,



Stephen B. Beasley

SBB/mwc

Enclosures



R.S. 13:996.50

Note 1

COURTS AND JUDICIAL PROCEDURE

Notes of Decisions

Fund use 1

police jury must pay for renovations to the judges' offices. Op. Atty. Gen., No. 04-0193, October 20, 2004.

1. Fund use

The Judicial Expense Fund may not be used to renovate judges' offices for security purposes; the

§ 996.58. Judicial Expense Fund for Eleventh Judicial District

A. In addition to all other fees or costs now or hereafter provided by law, the clerk of court of the Eleventh Judicial District shall collect from every person filing any type of civil suit or proceeding, and who is not otherwise exempted by law from the payment of court costs, a sum to be determined by the judges of the district, sitting en banc, which sum shall not exceed fifteen dollars, subject to the provisions of Code of Civil Procedure Article 5181 et seq. In all criminal cases over which the Eleventh Judicial District Court has jurisdiction, there shall be taxed as costs against every defendant who is convicted after trial or after plea of guilty, or who forfeits his bond, a sum likewise determined but which shall not exceed ten dollars, which shall be in addition to all other fines, costs, or forfeitures lawfully imposed and which shall be transmitted to the clerk for further disposition in accordance herewith.

B. The clerk of court shall place all sums collected or received under this Section in a separate account to be designated as the Judicial Expense Fund for the Eleventh Judicial District Court. The judges, en banc, of the Eleventh Judicial District shall have control over the fund and all disbursements made therefrom. They shall cause to be conducted annually an audit of the fund and the books and accounts relating thereto and shall file the same with the office of the legislative auditor where it shall be available for public inspection.

C. The judges, en banc, of the Eleventh Judicial District Court, in addition to salaries otherwise provided, authorized, or established by law, may fix and pay each of their court reporters a salary from the judicial expense fund. The judges, en banc, may appoint such secretarial, clerical, research, administrative, or other personnel as they deem necessary to expedite the business and functions of the court and fix and pay all or any part of the salaries of such personnel out of the monies in the judicial expense fund. In like manner, the judges, en banc, may expend the monies in the judicial expense fund to pay all or any part of the cost of establishing and maintaining a law library for the court or for buying and maintaining any type of equipment, supplies, or other items consistent with or germane to the efficient operation of the court. In general, the judicial expense fund is established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the court or the offices of the individual judges, and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized, or established by law for any such purpose.

D. No salary shall be paid from the Judicial Expense Fund for the Eleventh Judicial District to any of the judges of the Eleventh Judicial District except as may be paid for administering the said fund and then only after prior legislative approval.

Added by Acts 1999, No. 55, § 1.

**EXHIBIT**  
**A**

**ELEVENTH  
JUDICIAL DISTRICT COURT**

**SABINE and DESOTO  
PARISHES**

---

**JUDICIAL EXPENSE FUND**

**EXHIBIT B --- PLEASE SEE THE  
BLACK BINDER CONTAINING  
BANK STATEMENTS FROM  
1999 – PRESENT**

**EXHIBIT B –  
PLEASE SEE BLACK BINDER**

ELEVENTH JUDICIAL DISTRICT



STATE OF LOUISIANA

DISTRICT JUDGE

DIVISION A

ROBERT E. BURGESS

November 16, 2005

OFFICE: 318-872-1366

FAX: 318-872-1388

HOME: 318-872-5160

P.O. BOX 1299

MANSFIELD, LOUISIANA 71052

Honorable Steven B. Beasley  
P. O. Box 9  
Many, LA 71449

Honorable Charles B. Adams  
P. O. Box 1350  
Mansfield, LA 71052

Dear Gentlemen:

In the past I have probably been the worst at not taking the duties as Chief Judge very seriously—that is until now. Last week, financial irresponsibility and a lack of communication caused an overdraft in the combined Judicial Expense Fund of the 11<sup>th</sup> Judicial District. While the overdraft was covered from other sources, steps must be taken to insure that the same will not reoccur. Consequently, as of this date, all names except those of the three elected judges have been removed from the signature card for the fund. No further changes in nor expenditures from this account can be made without the concurrence of at least two of us.

While I regret the circumstances which have necessitated my actions, I regret even more being the one that suggested that we add people to the signature card in the first place. Convenience, it seems, at least in this case, was not the wisest course of action. By my action, I do not intend to single out any one person for blame—that must be borne by all three of us. It is because of that blameworthiness, we will act responsibly and with full knowledge of how the monies entrusted to us and for which we are held accountable are spent.

Thanking you in advance.

Sincerely,

ROBERT E. BURGESS  
District Judge

REB/js

EXHIBIT  
C

**ELEVENTH JUDICIAL DISTRICT**



**STATE OF LOUISIANA  
DISTRICT JUDGE  
DIVISION A**

**ROBERT E. BURGESS**

**November 16, 2005**

OFFICE: 318-872-1366  
FAX: 318-872-1988  
HOME: 318-872-5160

P.O. BOX 1299  
MANSFIELD, LOUISIANA 71052

**Judge Steven B. Beasley  
Mrs. Martha Campbell  
Judge Charles B. Adams  
Ms. Jean Rothell**

**Via Fax**

Please be advised that as of this date only the three judges have authorization to make checks on or make changes to the 11<sup>th</sup> Judicial District Court Expense Fund Account # 112202 at Community Bank of Louisiana. A letter of explanation will follow this fax. All checks written prior to this date will not be affected. No check will be processed without at least two judges signature.

**ROBERT E. BURGESS  
District Judge**

REB/js  
dictated but not read

**EXHIBIT  
D**

**Stephen B. Beasley**  
**District Judge**

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



November 18, 2005

Mr. Steve J. Theriot, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

RE: 11<sup>th</sup> JDC Judicial Expense Fund

Dear Mr. Theriot,

Please find enclosed a copy of a letter dated November 16, 2005 from Judge Robert E. Burgess to Judge Charles B. Adams and myself. My concern is raised by the mention in said letter of "financial irresponsibility."

I suggest that one way to insure fiscal integrity of the fund would be that the judge requesting money from the fund not sign off on his own request, thus: Judge Burgess and Judge Adams would review and approve the spending requests of Judge Beasley. Judge Burgess and Judge Beasley would review and approve the spending requests of Judge Adams. Judge Adams and Judge Beasley would review and approve the spending requests of Judge Burgess.

I request that your office look into the aforesaid.

Thank you,

  
Stephen B. Beasley

SBB/mwc

Enclosure/cc: Hon. Robert E. Burgess and Hon. Charles B. Adams

**EXHIBIT**  
**E**

**Stephen B. Bensley**  
**District Judge**

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine



P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886

January 31, 2006

**CERTIFIED MAIL**

Mr. Steve J. Theriot, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

RE: 11<sup>th</sup> JDC Judicial Expense Fund

Dear Mr. Theriot:

I am writing this letter to formally request an investigation of the accounts of the 11<sup>th</sup> Judicial District Court. I believe that statutory violations have occurred and are occurring regarding monies controlled by the judges of the 11<sup>th</sup> JDC. My reasons include but are not limited to the following information.

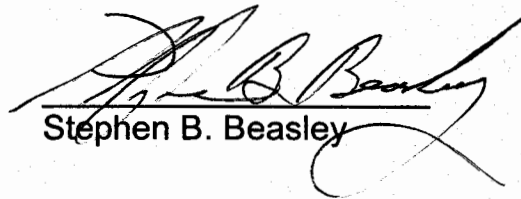
- 1) Subsequent to a conversation with Ms. Deborah Dees, CPA of the 11<sup>th</sup> JDC, I formed the following opinions:
  - a. That upon a judge of the 11<sup>th</sup> JDC becoming angry with Ms. Dees' questioning that judge's reimbursements, numbering in the thousands of dollars, she then reluctantly signed off on same in her 2005 review;
  - b. That a sister-in-law of one of the judges of the 11<sup>th</sup> JDC was employed by and exclusively assisted Ms. Dees in her 2005 review of the 11<sup>th</sup> JDC accounts;
  - c. That a judge of the 11<sup>th</sup> JDC demanded of Ms. Dees that she single me out from among the other judges for scrutiny in her 2005 review;



- 2) That merely a review of the 11<sup>th</sup> JDC accounts was conducted instead of a full audit as required by the relevant statutory law; and
- 3) That decisions affecting the 11<sup>th</sup> JDC accounts have been made and executed without any statutorily required en banc meetings between the 11<sup>th</sup> JDC judges.

I believe that Ms. Dees is in an untenable position and an independent investigation must be conducted. I am making this request for an investigation by your office as a last resort, as I have attempted unsuccessfully to resolve this matter with the judges of the 11<sup>th</sup> JDC on more than one occasion.

Thank you,



Stephen B. Beasley

SBB/mwc

cc: The Hon. Robert E. Burgess, District Judge  
The Hon. Charles B. Adams, District Judge



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

November 28, 2005

The Honorable Stephen B. Beasley, Judge  
Eleventh Judicial District  
Post Office Box 9  
Many, Louisiana 71449

The Honorable Charles B. Adams, Judge  
Eleventh Judicial District  
Post Office Box 1350  
Mansfield, Louisiana 71052

The Honorable Robert E. Burgess, Judge  
Eleventh Judicial District  
Post Office Box 1289  
Mansfield, Louisiana 71052

Dear Gentlemen:

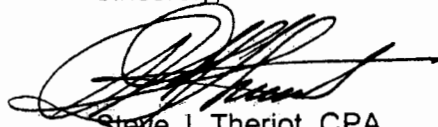
I am in receipt of Judge Stephen B. Beasley's letter to me dated November 18, 2005, as well as a letter written to Judge Beasley, dated November 16, 2005. I applaud your collective efforts to place effective controls in place to ensure that the judicial expense fund monies are appropriately expended and that fiscal integrity is maintained.

I offer the following suggestions for your consideration, which address the issues included in the aforementioned letters:

- I concur that signature authority be limited to the three judges.
- I concur that two signatures should be required on each check.
- I concur with Judge Beasley's recommendation that controls would be enhanced if two judges approved the spending request of the third judge, assuming such would be accomplished by the signatures on checks.
- I further suggest that the court ensure that the fiscal officer of the court be required to monitor the balance in the judicial expense fund account and ensure that appropriate funds are in place prior to any disbursement being approved.

If I can be of any further assistance, please do not hesitate to contact me at (225) 339-3839 or Robbie Robinson at (225) 339-3880.

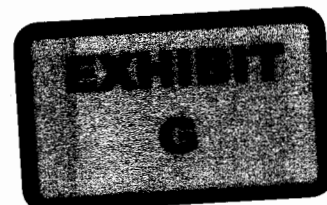
Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

SJT:RR:db

JUDGE STEPHEN B





Stephen B. Beasley  
District Judge

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



February 17, 2006

The Hon. Charles B. Adams  
11<sup>th</sup> Judicial District Court  
Post Office Box 1350  
Mansfield, Louisiana 71052

Dear Judge Adams:

On February 17, 2006 you returned checks #2305, #2306, and #2307 without signing them. In attempting compliance with the Legislative Auditor's recommendation of November 28, 2005, I am signing same under protest.

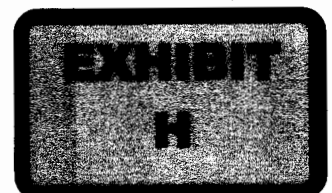
Sincerely,



Stephen B. Beasley

SBB/mwc

cc: Mr. Steve J. Theriot, Legislative Auditor  
The Hon. Robert E. Burgess, District Judge



Stephen B. Beasley  
District Judge

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



November 28, 2005

*Copy*

The Hon. Robert E. Burgess  
11<sup>th</sup> Judicial District Court  
Post Office Box 1299  
Mansfield, Louisiana 71052

The Hon. Charles B. Adams  
11<sup>th</sup> Judicial District Court  
Post Office Box 1350  
Mansfield, Louisiana 71052

RE: Families on the Brink / Louis Lowrey

Dear Judge Burgess and Judge Adams,

I have entered into a one-year agreement with Mr. Lowrey regarding counseling services for families on the brink regarding juveniles. Please find enclosed a services contract and counseling notes. I entered this agreement to attempt compliance with the community approach adopted by Louisiana to intervene with services first and to use incarceration of juveniles as a last resort.

Therefore, please cut a check to Mr. Lowrey for \$1,200 for the month of November.

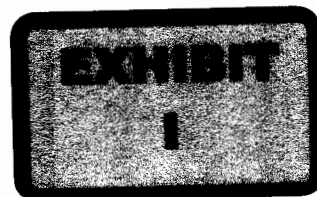
Sincerely,

---

Stephen B. Beasley  
District Judge

SBB/mwc

Enclosures



**AGREEMENT BETWEEN**

**LOUIS LOWREY, M.A.**

**AND**

**THE ELEVENTH JUDICIAL DISTRICT COURT**

This agreement is made and entered into by and between **LOUIS LOWREY**, a person of full age of majority and a resident of the state of Louisiana, Parish of Natchitoches, whose permanent mailing address is 207 Church Street, Natchitoches, Louisiana 71457, hereinafter referred to as "CONTRACTOR," and **THE ELEVENTH JUDICIAL DISTRICT COURT**, hereinafter referred to as "AGENCY."

WITNESSED;

In consideration of the mutual promises contained herein, and intending to be bound, the parties hereby agree as follows:

**PERIOD OF CONTRACT.** This contract shall become effective on September 1, 2005 and shall continue until September 30, 2006.

**DESCRIPTION OF SERVICES.** Contractor agrees to provide intervention services for the Court, at the Court's discretion.

**AMOUNT and TERMS OF PAYMENT.** The amount payable by the Agency to the Contractor shall be a total of one thousand two hundred dollars (\$1,200) monthly, to be paid before the end of each month.

**PAYMENT OF TAXES.** Contractor hereby agrees that the responsibility for payment of taxes for the funds thus received under this agreement shall be the obligation of Contractor and identified under Social Security No. 435-56-9186.

**TERMINATION.** This contract may be terminated by either party upon giving written notice to the other party.

**CONFIDENTIALITY.** Contractor hereby warrants that it shall comply with all applicable Federal and State laws, rules, and regulations concerning confidentiality which safeguards information.

**MODIFICATIONS and AMENDMENTS.** It is understood by both parties that this contract may be modified or amended only by written agreements signed and duly approved by those representatives of both parties so authorized to enter into agreements, and that no amendment or modification shall take effect until so approved by all parties to the agreement.

**THUS DONE AND SIGNED** on this 22<sup>nd</sup> day of September 2005 in Many, Sabine Parish, Louisiana.

  
Louis Lowrey, M.A.

  
Stephen B. Beasley, District Judge

  
NOTARY PUBLIC, ID # 067563

MARTHA WALTERS CAMPBELL  
NOTARY PUBLIC  
SABINE PARISH LOUISIANA  
MY COMMISSION IS FOR LIFE  
NOTARY ID # 067563

**Stephen B. Beasley**  
**District Judge**  
ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



November 17, 2005

Transmitted Via Facsimile:  
318-872-1388

The Hon. Robert Burgess  
11<sup>th</sup> Judicial District Court  
Post Office Box 1299  
Many, Louisiana 71449

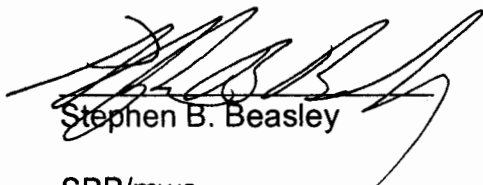
Dear Judge Burgess:

I am in receipt of your correspondence of November 16, 2005, regarding the 11<sup>th</sup> JDC Expense Fund Account. As you are aware, I have tried unsuccessfully to reach you by telephone to discuss this matter. Hence, I now put my concerns in writing.

Your unilateral decision to make changes to Community Bank of Louisiana Account No. 112202 is improper. One third of the funds in said account is allocated to Division C, which you may not control without my consent. Likewise, I have never presumed to restrict disposition of Division A or Division B funds. Any such decision must be made unanimously by all three judges, as has been done in the past.

Therefore, I request that you remove any restrictions you have inappropriately placed on the account. In the event that you do not heed my request, I suggest a legislative audit of the expense fund back to its inception, as well as an inquiry to the judicial administrator regarding the best way to handle this matter.

Yours Very Truly,



Stephen B. Beasley

SBB/mwc

cc: The Hon. Charles B. Adams  
Via Facsimile: 318-872-2298  
Mr. William E. Dorroh, President  
Community Bank of Louisiana (Mansfield)  
Via Facsimile: 318-872-9424



**Stephen B. Beasley**  
**District Judge**

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

P.O. Box 9  
Many, Louisiana 71449

Telephone (318) 256-9789  
Facsimile (318) 256-8886



January 10, 2006

The Hon. Robert E. Burgess  
11<sup>th</sup> Judicial District Court  
Post Office Box 1299  
Mansfield, Louisiana 71052

Re: Your Letter of January 5, 2005

Dear Judge Burgess:

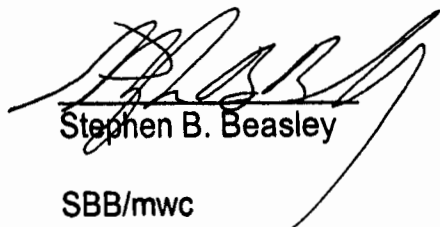
I do disagree with your position of not following the Legislative Auditor's recommendations. Although his recommendations are not mandatory, his recommendations are not burdensome and encourage cooperation rather than division among the judges of the 11<sup>th</sup> JDC.

Regarding Mr. Lowrey, I have released him from his contract, because of the vicissitudes of funding my spending requests from the 11<sup>th</sup> JDC Expense Fund.

Finally, regarding the Sabine Probation Fund, the Sheriff and I are working out the deficit. I anticipate a favorable resolution.

I believe that all judicial business of this district should be completely transparent to the public. I look forward to a dialogue that will lead to complete public disclosure of all matters affecting the judges of the 11<sup>th</sup> JDC.

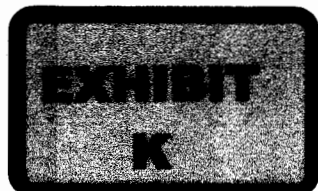
Yours truly,



Stephen B. Beasley

SBB/mwc

cc: The Hon. Charles B. Adams



Stephen B. Beasley  
District Judge

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

Telephone (318) 256-9789  
Facsimile (318) 256-8886

P.O. Box 9  
Many, Louisiana 71449



January 31, 2006

The Hon. Robert E. Burgess  
11<sup>th</sup> Judicial District Court  
Post Office Box 1299  
Mansfield, Louisiana 71052

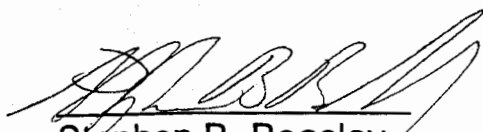
The Hon. Charles B. Adams  
11<sup>th</sup> Judicial District Court  
Post Office Box 1350  
Mansfield, Louisiana 71052

Gentlemen:

Regarding Judge Burgess' letter of January 27, 2006, policy decisions for the 11<sup>th</sup> JDC Expense Fund must be made en banc, as per R.S. 13:996.58. As per the statute, I request an en banc meeting on the above-referenced and numerous other matters relating to the spending of public money by judges of this district.

In the meantime, I will continue to comply with the Legislative Auditor's recommendations.

Sincerely,

  
Stephen B. Beasley  
District Judge

SBB/mwc

